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By: **Senator Hafer**

Introduced and read first time: January 29, 2004

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Allegany County - Property Tax Credit - Gilchrist Museum**

3 FOR the purpose of authorizing the governing body of Allegany County or of a  
4 municipal corporation in Allegany County to grant a property tax credit against  
5 the county or municipal corporation property tax imposed on property owned by  
6 the Cumberland Cultural Foundation known as the Gilchrist Museum;  
7 providing for the application of this Act; and generally relating to a property tax  
8 credit in Allegany County for the Gilchrist Museum.

9 BY repealing and reenacting, with amendments,  
10 Article - Tax - Property  
11 Section 9-302(b)  
12 Annotated Code of Maryland  
13 (2001 Replacement Volume and 2003 Supplement)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
15 MARYLAND, That the Laws of Maryland read as follows:

16 **Article - Tax - Property**

17 9-302.

18 (b) The governing body of Allegany County or of a municipal corporation in  
19 Allegany County may grant, by law, a property tax credit under this section against  
20 the county or municipal corporation property tax imposed on:

- 21 (1) property that is owned by the Upper Potomac Jaycees, Incorporated;
- 22 (2) property that is owned by the Allegany Beagle Club, Incorporated;
- 23 (3) property that is:
  - 24 (i) leased by Frostburg Community Hospital, Inc.; and
  - 25 (ii) used for hospital purposes;

- 1 (4) property that is owned by the Western Maryland Scenic Railroad;
- 2 (5) property that is owned by the Frostburg Lions Club;
- 3 (6) property that is owned by the Cumberland/Allegany County  
4 Industrial Foundation, Inc.;
- 5 (7) property that is owned by the La Vale Lions Club Foundation, Inc.;
- 6 [and]
- 7 (8) property that is owned by the Carver Community Center, Inc.; AND
- 8 (9) PROPERTY THAT IS OWNED BY THE CUMBERLAND CULTURAL  
9 FOUNDATION AND IS KNOWN AS THE GILCHRIST MUSEUM.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
11 June 1, 2004, and shall be applicable to all taxable years beginning after June 30,  
12 2004.